

Filed for intro on 02/02/95
House Bill _____
By _____

Senate No. SB0881
By McNally

AN ACT to amend Tennessee Code Annotated, Section 67-1-110, to protect the taxpayer from being held responsible for taxes collected while acting as a collection agent for the department of revenue, where such taxpayer has followed direction given by the department, which the department later determines to be incorrect.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-110(c)(3), is amended by deleting the language of the existing subdivision and by substituting instead the following:

() Receive prompt and accurate responses to all questions and requests for tax assistance and direction, and upon relying on such responses, assistance and/or direction, when acting as a collection agent for the state, to not be held liable for taxes not properly collected when such responses, assistance and/or direction received and relied upon from the department of revenue are later determined to have been incorrect.

SECTION 2. The provisions of this act are declared to be remedial in nature and to that end, shall apply to all tax collections occurring after January 1, 1993. The provisions of this act shall be retroactive to January 1, 1993.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

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